

# Affidavit of Publication

NOTICE OF BUDGET HEARING

State of Kansas  
City 2016

STATE OF KANSAS,  
WOODSON COUNTY, ss:

Stewart Braden, being first duly sworn, he is Publisher of The Yates Center printed in the State of Kansas, and circulation in Woodson County, Kansas, with a weekly basis in Woodson County, paper is not a trade, religious or fraternal.

Said newspaper is a weekly, published a year; has been so published continuously said county and state for a period of the first publication of said notice; a post office in Yates Center in said county.

The attached notice is a true copy in the regular and entire issue of said consecutive weeks, the first publication

above said on the 20th day of... with subsequent publication being...

2nd Publication was made on the...

3rd Publication was made on the...

4th Publication was made on the...

5th Publication was made on the...

6th Publication was made on the...

(Sign) Stewart Braden

Printer's Fees \$ . . .

Affidavit, Notary's Fees \$ . . .

Additional Copies \$ . . .

Total Fee \$ . . .

Subscribed and sworn to before me on 20.15.

(Sign) Dotay L. Dorch  
Notary Public

My appointment expires: 10-2-1

No. ....

Plaintiff  
vs.

Defendant

The governing body of  
Yates Center

will meet on August 31, 2015 at 7:00 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	938,967	42.900	1,129,029	43.245	1,128,888	246,362	43.022
Debt Service							
Library	54,270	8.509	59,320	8.555	60,915	48,988	8.555
Special Law & Emergency Vehicle		1.999	97,668	2.011	195,520	11,451	2.000
Multi-Year Capital Improvement	17,470	1.998	42,804	2.011	82,244	11,453	2.000
Special Highway	165,939		200,712		266,994		
Special Parks & Recreation			495				
Municipal Equipment Reserve			27,400				
Fire Protection Reserve	7,443		15,600		15,600		
Economic Development	35,913		37,120		41,922		
Special Rec Facilities	24,468		32,500		47,672		
Sewer Replacement							
Water Reserve Fund							
Sewer Debt Relief Fund	170,078		170,077		170,077		
Ball Field Improvement Fund	6,095		5,891		28,352		
Water Works Utility	435,997		493,842		651,392		
Sewer System Utility	251,022		289,377		317,377		
Non-Budgeted Funds-A	17,257						
Totals for City	2,124,919	55.406	2,621,835	55.822	3,006,953	318,254	55.577
Recreation	15,729	2.692	17,000	2.640	21,647	14,764	2.578
Totals Includes Recreation	2,140,648	58.098	2,638,835	58.462	3,028,600	333,018	58.155
Less: Transfers	525,558		547,267		568,777		
Net Expenditure	1,615,090		2,091,568		2,459,823		
Total Tax Levied	338,983		317,681		XXXXXXXXXXXXXX		
Assessed Valuation	5,834,802		5,691,212		5,726,470		
Outstanding Indebtedness,							
January 1,	2013		2014		2015		
G.O. Bonds	1,895,344		1,758,902		1,617,722		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	290,050		240,504		185,474		
Total	2,185,394		1,999,406		1,803,196		
*Tax rates are expressed in mills							
Wynona B Bolce City Official Title: City Clerk							

Examined and approved:

Date.....

Judge

To the Clerk of Woodson County, State of Kansas

We, the undersigned, officers of

## Yates Center

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and (3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

Assisted by: \_\_\_\_\_  
A & M Consulting \_\_\_\_\_  
Address: \_\_\_\_\_  
2914 W Highway 50, Suite A \_\_\_\_\_  
Emporia, KS 66801 \_\_\_\_\_  
Email: \_\_\_\_\_  
bob@myvalunet.com \_\_\_\_\_  
Attest: \_\_\_\_\_, 2015 \_\_\_\_\_  
County Clerk

Assessed Valuation

2003

Banham

Sturton

Kevin Sturt

Concys Spoon

Paul Bech

Governing Body

Yates Center

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2015 budget	+ \$ 317,681
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	<u>\$ 317,681</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>28,136</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>129,114</u>	
5b. Personal property 2014	- <u>153,177</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2015		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2015	<u>422</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>28,558</u>	
9. Total estimated valuation July 1, 2015	<u>5,726,470</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>5,697,912</u>	
11. Factor for increase (8 divided by 10)	<u>0.00501</u>	
12. Amount of increase (11 times 3)	+ \$ <u>1,592</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>319,273</u>	
14. Debt service in this 2016 budget	<u>0</u>	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>319,273</u>	
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>4,765</u>	
18. Maximum levy for budget year 2016 including debt service, not requiring 'notice of vote publication.' (15 plus 17)	<u>\$ 324,038</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Yates Center

2016

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Fund for 2015	Budget Tax Levy Amount for 2014	Allocation for Year 2016		
		MVT	RVT	16/20M Veh
General	246,111	46,799	650	1,623
Debt Service				
Library	48,684	9,258	128	321
Special Law & Emergency Vehicle	11,442	2,176	30	75
Multi-Year Capital Improvement	11,444	2,176	30	75
Recreation	15,024	2,857	40	99
TOTAL	317,681	60,409	838	2,094

County Treas Motor Vehicle Estimate	<u>60,409</u>		
County Treasurers Recreational Vehicle Estimate		<u>838</u>	
County Treasurers 16/20M Vehicle Estimate			<u>2,094</u>

Motor Vehicle Factor	<u>0.19016</u>		
Recreational Vehicle Factor		<u>0.00264</u>	
16/20M Vehicle Factor			<u>0.00659</u>

## Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2014</b>	<b>Current Amount for 2015</b>	<b>Proposed Amount for 2016</b>	<b>Transfers Authorized by Statute</b>
General Fund	Special Hwy	168,625	203,600	195,600	K.S.A.68-590
General Fund	Light Hardware	1,932			K.S.A.12-1118
General Fund	Economic Development	26,625	25,600	25,600	K.S.A.12-1117
General Fund	Special Law & Emergency Vehicle	33,282	32,000	32,000	K.S.A.12-1117
General Fund	Multi-Year	38,281	38,590	37,000	K.S.A.12-1118
General Fund	Fire Protection Reserve	13,313	12,800	12,800	K.S.A.12-1117
Special Highway	Municipal Equipment R	10,400	27,900	27,900	K.S.A.12-1117
Water Works	Water Reserve fund	20,400	20,400	20,400	K.S.A.12-825d
Water Works	Sewer System Utility	26,000	0	28,000	K.S.A.12-825d
Sewer System	Sewer replacement fund	11,300	11,300	11,300	K.S.A.12-631o
Sewer System	Sewer Debt fund	170,400	170,077	170,077	K.S.A.12-1117
General Fund	Municipal Equipment R	5,000	5,000	5,000	K.S.A.12-1117
Water Works	Special Highway			3,100	K.S.A. 12-825d
	Totals	525,558	547,267	568,777	
	Adjustments				
	Adjusted Totals	525,558	547,267	568,777	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Page No. 5

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2015	Payments Due 2015	Payments Due 2016
Diesel Generators	12/28/2006	120	5.40	151,000	36,958	19,744	19,744
Ball Field Improvements	2/26/2007	120	5.40	30,000	10,648	3,962	3,962
Prison Land	12/27/2007	360	6.50	156,000	97,036	16,442	16,442
Fire Equipment	4/7/2008	84	4.35	18,000	2,916	2,916	0
Asphalt Zipper	1/10/2011	60	3.73	95,045	37,916	21,190	21,190
Totals					185,474	64,253	61,338

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2016**

Library found in: Yates Center  
Woodson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$46,250	\$48,988
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$8,100	\$9,258
Recreational Vehicle Tax	\$50	\$128
16/20M Vehicle Tax	\$306	\$321
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$54,706	\$58,695
Difference in Total Taxes:	\$3,989	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,691,212	\$5,726,470
Did Assessed Valuation Decrease?	No	
Levy Rate	8.555	8.555
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.



Yates Center

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	422,301	481,374	274,216
Receipts:			
Ad Valorem Tax	237,590	233,805	xxxxxxxxxxxxxxxxxx
Delinquent Tax	349		
Motor Vehicle Tax	43,109	40,000	46,799
Recreational Vehicle Tax	616	500	650
16/20M Vehicle Tax	1,499	1,479	1,623
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	329	204	250
Compensating Use Tax			
Local Sales Tax	310,630	300,000	300,000
Franchise Tax	76,891	77,000	77,000
Licenses	2,616	4,046	3,000
County Sales Tax	87,998	80,000	80,000
City/County Highway Funds	60,126	60,000	60,000
Special Assessments			
Oil Production	2,691	1,000	1,000
Fines & Forfeitures	104,765	85,000	85,000
Reimbursed Expenses	9,363	2,000	2,000
Sale of Assets	101	2,000	
Swimming Fees	8,947	10,000	9,250
Animal Impounding		57	
Camp Fees			
Mowing Fees Paid Thru Taxes	525	735	600
Truck Taxes			
Cereal Malt Licenses	1,500	675	800
ATV/MUV/Golf Cart Licenses	2,100		
Other Revenue	303	1,315	100
Dividends & Refunds	10,413	15,633	5,000
Accident Report	160		
Return check charge		28	
Redemptions	25,379		
Animal Adoption	900	250	300
General Commercial MV tax	1,563	1,940	1,500
Sidewalk bricks	100		
Transfer from Light Hardware	3,511		
Donation to Pool		2,000	
Credit Card Service Fees		4	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,966	2,200	2,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>998,040</b>	<b>921,871</b>	<b>677,072</b>
<b>Resources Available:</b>	<b>1,420,341</b>	<b>1,403,245</b>	<b>951,288</b>

Yates Center

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Resources Available:</b>	1,420,341	1,403,245	951,288
<b>Expenditures:</b>			
Administration	180,693	200,000	257,280
Fire Department	45,419	75,442	62,284
Highway Department	109,000	133,000	125,000
Swimming Pool	52,029	110,462	60,462
Park Department	16,006	21,478	36,305
Employee Benefits	87,987	92,339	92,839
Utility Service	47,695	50,000	50,000
Law Enforcement	222,079	261,718	261,718
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	760,908	944,439	945,888
<b>Transfers:</b>			
To Special Hwy	64,625	50,000	50,000
To Special Hwy (from city sales tax)	0	25,600	25,600
To Light Hardware	1,932		
To Economic Development	26,625	25,600	25,600
To Special Law & Emergency Vehicle Fu	33,282	32,000	32,000
To Multi-Year	38,281	38,590	37,000
To Fire Protection Reserve	13,313	12,800	12,800
Neighborhood Revitalization Rebate			
Miscellaneous	1		0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>938,967</b>	<b>1,129,029</b>	<b>1,128,888</b>
Unencumbered Cash Balance Dec 31	481,374	274,216	xxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	1,039,700	1,063,159	1,128,888
		Non-Appropriated Balance	56,444
See Tab C		Total Expenditure/Non-Appr Balance	1,185,332
		Tax Required	234,044
	Delinquent Comp Rate: 5.0%		12,318
	Amount of 2015 Ad Valorem Tax		246,362

Yates Center

2016

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 1	Actual for 2014	Estimate for 2015	Year for 2016
Expenditures:			
Administration			
Salaries	72,932	84,000	111,280
Contractual	88,941	90,500	105,500
Commodities	6,144	12,500	12,500
Capital Outlay	12,676	13,000	28,000
Total	180,693	200,000	257,280
Fire Department			
Salaries	16,791	23,014	23,014
Contractual	15,498	16,000	16,000
Commodities	6,065	8,770	8,770
Capital Outlay	7,065	27,658	14,500
Total	45,419	75,442	62,284
Highway Department			
Operating Transfers to Spec Hwy	80,000	100,000	92,000
Trsf to Municipal Equip Fund	5,000	5,000	5,000
Trsf to Connecting Link-Spec Hwy	24,000	28,000	28,000
Total	109,000	133,000	125,000
Swimming Pool			
Salaries	21,730	21,768	21,768
Contractual	9,679	14,500	14,500
Commodities	12,745	17,000	17,000
Capital Outlay	7,875	57,194	7,194
Total	52,029	110,462	60,462
Park Department			
Salaries	2,803	4,000	18,827
Contractual	11,826	10,000	10,000
Commodities	1,377	2,478	2,478
Capital Outlay		5,000	5,000
Total	16,006	21,478	36,305
Employee Benefits			
KPERS	32,237	33,000	33,000
FICA	32,017	41,339	41,339
Unemployment	9,240	5,000	5,000
Worker's Compensation	14,493	13,000	13,500
Total	87,987	92,339	92,839
Utility Service			
Salaries			
Contractual	47,695	50,000	50,000
Commodities			
Capital Outlay			
Total	47,695	50,000	50,000
Law Enforcement			
Salaries	180,928	209,406	209,406
Contractual	28,594	37,856	37,856
Commodities	11,880	10,816	10,816
Capital Outlay	677	3,640	3,640
Total	222,079	261,718	261,718
Page 1 - Total	760,908	944,439	945,888

Yates Center

2016

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 2	Actual for 2014	Estimate for 2015	Year for 2016
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	760,908	944,439	945,888
Grand Total	760,908	944,439	945,888

(Note: Should agree with general sub-totals.)

[illegible]

Yates Center

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	4,855	11,944	7,715
Receipts:			
Ad Valorem Tax	47,160	46,250	xxxxxxxxxxxxxxxx
Delinquent Tax	72		
Motor Vehicle Tax	8,875	8,100	9,258
Recreational Vehicle Tax	127	50	128
16/20M Vehicle Tax	253	306	321
Redemptions	4,549		
Library Comm MV Tax District	323	385	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>61,359</b>	<b>55,091</b>	<b>9,707</b>
<b>Resources Available:</b>	<b>66,214</b>	<b>67,035</b>	<b>17,422</b>
Expenditures:			
Distribution to Library	54,270	55,770	57,370
Additional to Library		3,550	3,545
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>54,270</b>	<b>59,320</b>	<b>60,915</b>
Unencumbered Cash Balance Dec 31	11,944	7,715	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	54,270	59,320	60,915
		Non-Appropriated Balance	3,046
		Total Expenditure/Non-Appr Balance	63,961
		Tax Required	46,539
	Delinquent Comp Rate: 5.0%		2,449
	Amount of 2015 Ad Valorem Tax		48,988

Adopted Budget Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,848	5,404	5,707
Receipts:			
Ad Valorem Tax	14,920	14,273	xxxxxxxxxxxxxxxx
Delinquent Tax	22		
Motor Vehicle Tax	2,697	2,700	2,857
Recreational Vehicle Tax	39	30	40
16/20M Vehicle Tax		85	99
Tax Dist-Lib Rec Tr Tx	78	93	
Redemptions	1,430		
Rec Comm MV Tax Dist	99	122	
Interest on Idle Funds			
Miscellaneous			0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>19,285</b>	<b>17,303</b>	<b>2,996</b>
<b>Resources Available:</b>	<b>21,133</b>	<b>22,707</b>	<b>8,703</b>
Expenditures:			
Personal Services	12,926	12,000	21,647
Other Library Expenses	2,803	5,000	
Neighborhood Revitalization Rebate			
Miscellaneous			0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>15,729</b>	<b>17,000</b>	<b>21,647</b>
Unencumbered Cash Balance Dec 31	5,404	5,707	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	17,000	17,000	21,647
		Non-Appropriated Balance	1,082
		Total Expenditure/Non-Appr Balance	22,729
		Tax Required	14,026
	Delinquent Comp Rate: 5.0%		738
	Amount of 2015 Ad Valorem Tax		14,764

Yates Center

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Law & Emergency Vehicle	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	164,946	212,743	160,137
<b>Receipts:</b>			
Ad Valorem Tax	11,080	10,870	XXXXXXXXXXXXXXXXXX
Delinquent Tax	16		
Motor Vehicle Tax	2,096	2,000	2,176
Recreational Vehicle Tax	30	30	30
16/20M Vehicle Tax	67	72	75
Spec Law Comm MV Tax Dist	76	90	
Vehicle Retail Excise			
Redemptions	1,150		
Transfer from General - Sales Tax	33,282	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	47,797	45,062	34,281
<b>Resources Available:</b>	212,743	257,805	194,418
<b>Expenditures:</b>			
Equipment designated by council		94,630	195,520
Fire Equipment payment		3,038	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	0	97,668	195,520
Unencumbered Cash Balance Dec 31	212,743	160,137	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	208,818	97,668	195,520
Non-Appropriated Balance			9,776
Total Expenditure/Non-Appr Balance			205,296
Tax Required			10,878
Delinquent Comp Rate: 5.0%			573
Amount of 2015 Ad Valorem Tax			11,451

Adopted Budget	Prior Year	Current Year	Proposed Budget
Multi-Year Capital Improvement	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	21,037	46,373	45,795
<b>Receipts:</b>			
Ad Valorem Tax	11,074	10,872	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,166		
Motor Vehicle Tax	2,172	2,172	2,176
Recreational Vehicle Tax	30	30	30
16/20M Vehicle Tax	67	72	75
Redemptions			
Transfer from General	28,297	28,990	27,400
MYI Comm MV Tax Dist		90	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	42,806	42,226	29,681
<b>Resources Available:</b>	63,843	88,599	75,476
<b>Expenditures:</b>			
Contractual			
Capital Outlay			14,128
Parks		9,600	9,600
Swim pool		12,800	12,800
Prison land payment	13,509	16,442	16,442
Ballfield payment	3,961	3,962	3,962
ADA Grant Match-Ballfield funding			5,458
ADA Grant Match-Parks funding			19,854
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	17,470	42,804	82,244
Unencumbered Cash Balance Dec 31	46,373	45,795	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	62,369	42,804	82,244
Non-Appropriated Balance			4,112
Total Expenditure/Non-Appr Balance			86,356
Tax Required			10,880
Delinquent Comp Rate: 5.0%			573
Amount of 2015 Ad Valorem Tax			11,453

Yates Center

2016

**FUNDPAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	66,250	70,122	73,674
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Connecting links from General	80,000	100,000	92,000
Operating Transfer from General	24,000	28,000	28,000
Transfer from General-sales tax	26,625	25,600	25,600
Transfer from General	38,000	50,000	50,000
Reimbursed expenses	101		
Sale of Bid Items		300	
Transfer from Water Works - Vehicle Swap			3,100
Interest on Idle Funds			
Miscellaneous	1,085	364	
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>169,811</b>	<b>204,264</b>	<b>198,700</b>
<b>Resources Available:</b>	<b>236,061</b>	<b>274,386</b>	<b>272,374</b>
Expenditures:			
Personal services	56,079	70,000	80,782
Contractual	24,288	15,000	25,000
Commodities	51,777	56,622	56,622
Capital Outlay	0	10,000	5,000
Zipper payment	23,395	21,190	21,190
Oil			25,000
Transfer to Municipal Equipment Reserve	10,400	10,400	10,400
Transfer to Municipal Equipment - Grader	0	17,500	17,500
Purchase 2016 Truck (Net of Trade)	0	0	25,500
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>165,939</b>	<b>200,712</b>	<b>266,994</b>
Unencumbered Cash Balance Dec 31	70,122	73,674	5,380
2014/2015/2016 Budget Authority Amount	183,389	221,494	266,994

Adopted Budget <b>Special Parks &amp; Recreation</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,173	3,502	3,211
Receipts:			
Local Alcohol Tax	329	204	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>329</b>	<b>204</b>	<b>200</b>
<b>Resources Available:</b>	<b>3,502</b>	<b>3,706</b>	<b>3,411</b>
Expenditures:			
Contractual	0	495	0
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>495</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	3,502	3,211	3,411
2014/2015/2016 Budget Authority Amount	495	495	0



Yates Center

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Municipal Equipment Reserve	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	73,642	89,042	94,542
Receipts:			
Operating Transfers from General Fund	5,000	5,000	5,000
Operating Transfers from Spec Hwy Fund	10,400	10,400	10,400
Transfers from Special Hwy - Grader	0	17,500	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,400</b>	<b>32,900</b>	<b>32,900</b>
<b>Resources Available:</b>	<b>89,042</b>	<b>121,942</b>	<b>127,442</b>
Expenditures:			
Capital Outlay		27,400	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>27,400</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	89,042	94,542	127,442
2014/2015/2016 Budget Authority Amount	77,042	27,400	0

Adopted Budget Fire Protection Reserve	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	37,472	43,342	40,542
Receipts:			
Sales tax			
Transfer from General Fund	13,313	12,800	12,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>13,313</b>	<b>12,800</b>	<b>12,800</b>
<b>Resources Available:</b>	<b>50,785</b>	<b>56,142</b>	<b>53,342</b>
Expenditures:			
Contractual	6,934	11,336	11,336
Commodities	509	4,264	4,264
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>7,443</b>	<b>15,600</b>	<b>15,600</b>
Unencumbered Cash Balance Dec 31	43,342	40,542	37,742
2014/2015/2016 Budget Authority Amount	15,600	15,600	15,600

Yates Center

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Economic Development</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	76,324	67,036	55,516
Receipts:			
Transfer from General Fund	26,625	25,600	25,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>26,625</b>	<b>25,600</b>	<b>25,600</b>
<b>Resources Available:</b>	<b>102,949</b>	<b>92,636</b>	<b>81,116</b>
Expenditures:			
Contractual	1,342	5,000	5,000
Property tax incentive reimbursement	3,311	3,500	3,500
Chamber Allocation	18,370	18,370	18,922
Mardi Gras Festival			
Misc Capital Outlay	3,113	5,500	5,500
Business Incentives	9,500	4,750	9,000
Christmas Light Expense	234		
Taxes	43		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>35,913</b>	<b>37,120</b>	<b>41,922</b>
Unencumbered Cash Balance Dec 31	67,036	55,516	39,194
2014/2015/2016 Budget Authority Amount	42,544	32,370	41,922

See Tab C

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Rec Facilities</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	95,234	101,814	76,101
Receipts:			
Fishing tournament donation	1,028	1,185	1,100
South owl lake RV camp money	10,155	5,000	5,000
Hay and farm ground revenue	6,288	6,000	6,000
Oil production	1,816	5,730	
Walk-in hunting	11,601	8,700	
Kids Pond Permit Sales	25	172	25
Interest on Idle Funds			
Miscellaneous	135	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>31,048</b>	<b>26,787</b>	<b>12,125</b>
<b>Resources Available:</b>	<b>126,282</b>	<b>128,601</b>	<b>88,226</b>
Expenditures:			
Contractual	8,734	26,900	5,700
Commodities	1,897	5,000	7,500
Millfoil	0	10,000	10,000
Capital Outlay	13,837	10,600	5,000
Special Lake Facilities Project-ADA Grant	0	0	19,472
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>24,468</b>	<b>52,500</b>	<b>47,672</b>
Unencumbered Cash Balance Dec 31	101,814	76,101	40,554
2014/2015/2016 Budget Authority Amount	43,562	15,700	47,672

See Tab C

Yates Center

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Replacement</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	116,600	127,900	139,200
Receipts:			
Transfer in from Sewer System Utility	11,300	11,300	11,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11,300</b>	<b>11,300</b>	<b>11,300</b>
<b>Resources Available:</b>	<b>127,900</b>	<b>139,200</b>	<b>150,500</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	127,900	139,200	150,500
2014/2015/2016 Budget Authority Amount	0	0	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Reserve Fund</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	158,392	179,130	199,714
Receipts:			
Trsf from Water Works	20,400	20,400	20,400
Interest on Idle Funds	338	184	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>20,738</b>	<b>20,584</b>	<b>20,500</b>
<b>Resources Available:</b>	<b>179,130</b>	<b>199,714</b>	<b>220,214</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	179,130	199,714	220,214
2014/2015/2016 Budget Authority Amount	0	0	0

Yates Center

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Debt Relief Fund</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	57,923	58,245	58,245
Receipts:			
Transfer from Sewer Utility	170,400	170,077	170,077
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>170,400</b>	<b>170,077</b>	<b>170,077</b>
<b>Resources Available:</b>	<b>228,323</b>	<b>228,322</b>	<b>228,322</b>
Expenditures:			
Principal on Wastewater KDHE Loan	124,629	128,890	133,296
Interest on Wastewater KDHE Loan	42,097	38,150	34,069
Service fee on Wastewater KDHE Loan	3,352	3,037	2,712
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>170,078</b>	<b>170,077</b>	<b>170,077</b>
Unencumbered Cash Balance Dec 31	58,245	58,245	58,245
2014/2015/2016 Budget Authority Amount	170,078	170,077	170,077

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Ball Field Improvement Fund</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	11,154	15,043	18,752
Receipts:			
Transfer from General fund	9,984	9,600	9,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>9,984</b>	<b>9,600</b>	<b>9,600</b>
<b>Resources Available:</b>	<b>21,138</b>	<b>24,643</b>	<b>28,352</b>
Expenditures:			
Ball Field Improvement	6,095	5,891	0
ADA Grant Match			28,352
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>6,095</b>	<b>5,891</b>	<b>28,352</b>
Unencumbered Cash Balance Dec 31	15,043	18,752	0
2014/2015/2016 Budget Authority Amount	6,095	0	28,352

See Tab C

Yates Center

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water Works Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	426,723	477,320	473,078
Receipts:			
Water Charges	464,965	465,000	508,000
Water protection fee	1,133	800	800
Uncollectibles		-17	0
Reimbursed expense	775	150	0
Connection fees		2,621	2,050
Payment old water bill		270	100
State set-off program proceeds	578	500	500
Crane sells		3,950	3,000
Other Revenue	1,983	269	300
Credit Card Service Charges		57	0
Interest on Idle Funds	17,160	16,000	16,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>486,594</b>	<b>489,600</b>	<b>530,750</b>
<b>Resources Available:</b>	<b>913,317</b>	<b>966,920</b>	<b>1,003,828</b>
Expenditures:			
Personal services	96,714	154,960	154,960
Contractual	82,801	81,120	82,000
Commodities	116,362	103,431	104,000
Capital outlay	33,126	23,000	23,000
Transfer to Water Reserve fund	20,400	20,400	20,400
Dioxide Machine			
Principal on Diesel Generator	17,055	17,988	18,970
Interest on Diesel Generator	2,689	1,755	774
Transfer to Sewer System Utility	26,000	0	28,000
Transfer to Sewer Replacement fund			
Transfer to Sewer Debt fund			
2008 Water Improvement P&I	40,850	31,188	31,188
Backhoe Fuel			
2015 upgrades	0	60,000	60,000
Dredging I 2016	0	0	125,000
Transfer to Special Highway - Truck Value	0	0	3,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>435,997</b>	<b>493,842</b>	<b>651,392</b>
Unencumbered Cash Balance Dec 31	477,320	473,078	352,436
2014/2015/2016 Budget Authority Amount	420,031	518,843	651,392

**See Tab A**

Adopted Budget Sewer System Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	339	14,982	6,373
Receipts:			
Sewer charges	238,887	280,000	290,000
Reimbursed expenses	200	0	0
Transfer from Waterworks Utility	26,000	0	28,000
State set-off program proceeds	578	488	0
Transfer from Sewer replacement fund			
Transfer from General Fund			
Connect fees			
Interest on Idle Funds			
Miscellaneous		280	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>265,665</b>	<b>280,768</b>	<b>318,000</b>
<b>Resources Available:</b>	<b>266,004</b>	<b>295,750</b>	<b>324,373</b>
Expenditures:			
Personnel	0	0	0
Contractual	64,369	97,000	125,000
Commodities	541	5,000	5,000
Capital outlay	4,412	6,000	6,000
Transfer to Sewer replacement fund	11,300	11,300	11,300
Transfer to Sewer Debt fund	170,400	170,077	170,077
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>251,022</b>	<b>289,377</b>	<b>317,377</b>
Unencumbered Cash Balance Dec 31	14,982	6,373	6,996
2014/2015/2016 Budget Authority Amount	268,377	267,377	317,377

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Yates Center

**NON-BUDGETED FUNDS (A)**

2016

*(Only the actual budget year for 2014 is to be shown)*

Non-Budgeted Funds-A

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Water Rescue		Police Dept Special Account		Light Hardware		Lincoln Park Memorial Fund			
Unencumbered		Unencumbered		Unencumbered		Unencumbered			Total
Cash Balance Jan 1	3,721	Cash Balance Jan 1	5,930	Cash Balance Jan 1	9,378	Cash Balance Jan 1	11,808	Cash Balance Jan 1	30,837
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
		Use of Money & Prop	9	Misc	5,697				
				Trsf from General	1,932				
				Rental Income	250				
Total Receipts	0	Total Receipts	9	Total Receipts	7,879	Total Receipts	0	Total Receipts	0
Resources Available:	3,721	Resources Available:	5,939	Resources Available:	17,257	Resources Available:	11,808	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
				Contractual	10,359				
				Commodities	1,329				
				Capital Outlay	2,058				
				Trsf from General	3,511				
Total Expenditures	0	Total Expenditures	0	Total Expenditures	17,257	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	3,721	Cash Balance Dec 31	5,939	Cash Balance Dec 31	0	Cash Balance Dec 31	11,808	Cash Balance Dec 31	0
									17,257
									21,468
									21,468
									**
									**

\*\*Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

2016

The governing body of

Yates Center

will meet on August 31, 2015 at 7:00 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	938,967	42.900	1,129,029	43.245	1,128,888	246,362	43.022
Debt Service							
Library	54,270	8.509	59,320	8.555	60,915	48,988	8.555
Special Law & Emergency Vehicle		1.999	97,668	2.011	195,520	11,451	2.000
Multi-Year Capital Improvement	17,470	1.998	42,804	2.011	82,244	11,453	2.000
Special Highway	165,939		200,712		266,994		
Special Parks & Recreation			495				
Municipal Equipment Reserve			27,400				
Fire Protection Reserve	7,443		15,600		15,600		
Economic Development	35,913		37,120		41,922		
Special Rec Facilities	24,468		52,500		47,672		
Sewer Replacement							
Water Reserve Fund							
Sewer Debt Relief Fund	170,078		170,077		170,077		
Ball Field Improvement Fund	6,095		5,891		28,352		
Water Works Utility	435,997		493,842		651,392		
Sewer System Utility	251,022		289,377		317,377		
Non-Budgeted Funds-A	17,257						
Totals for City	2,124,919	55.406	2,621,835	55.822	3,006,953	318,254	55.577
Recreation	15,729	2.692	17,000	2.640	21,647	14,764	2.578
Totals Includes Recreation	2,140,648	58.098	2,638,835	58.462	3,028,600	333,018	58.155
Less: Transfers	525,558		547,267		568,777		
Net Expenditure	1,615,090		2,091,568		2,459,823		
Total Tax Levied	338,985		317,681		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	5,834,802		5,691,212		5,726,470		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

\*Tax rates are expressed in mills

2013
1,895,344
0
0
290,050
2,185,394

2014
1,758,902
0
0
240,504
1,999,406

2015
1,617,722
0
0
185,474
1,803,196

Wynona B Boice

City Official Title: City Clerk



Yates Center

2016

**2016 Neighborhood Revitalization Rebate**

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General			
Debt Service			
Library			
Special Law & Emergency Vehicle			
Multi-Year Capital Improvement			
0			
0			
0			
0			
0			
0			
0			
0			
0			
Recreation			
TOTAL	0	0.000	0

2015 July 1 Valuation: 5,726,470

Valuation Factor: 5,726.470

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.